

Part III

Administrative, Procedural, and Miscellaneous

26 CFR 601.201: Rulings and determination letters.

Rev. Proc. 2011-36

SECTION 1. PURPOSE AND SCOPE

.01 This revenue procedure modifies section 6.07 of Rev. Proc. 2011-8, 2011-1 I.R.B. 237, to provide for a reduced user fee for applications for reinstatement of tax-exempt status filed by certain small organizations following automatic revocation of their tax-exempt status under section 6033(j) of the Internal Revenue Code.

.02 This revenue procedure is effective as of the date stated in section 5 and shall be effective only for applications made by certain small organizations that are postmarked no later than December 31, 2012.

.03 The reduced user fee described in section 3 of this revenue procedure shall apply only to small organizations that normally have annual gross receipts of not more than \$50,000 in their most recently completed taxable year and that are otherwise eligible for the transitional relief described in Notice 2011-43, this Bulletin.

.04 All organizations not eligible for the transitional relief described in Notice 2011-43 must refer to the user fee schedule in section 6.07 of Rev. Proc. 2011-8 or its successor.

SECTION 2. BACKGROUND

The tax-exempt status of an organization that is described in section 6033(a)(1) or section 6033(i) of the Code and fails to file a required annual return or notice for three consecutive years is automatically revoked as of the date set for the filing of the third annual return or notice. I.R.C. § 6033(j)(1). An organization that has had its tax-exempt status automatically revoked and wishes to have its tax-exempt status reinstated is required to apply for reinstatement of tax-exempt status, even if it was not originally required to make such an application. I.R.C. § 6033(j)(2). Notice 2011-43 provides transitional relief for certain small organizations that have

lost their tax-exempt status for failing to file required annual notices for taxable years beginning in 2007, 2008, and 2009. For more information about how to apply for transitional relief and reinstatement of tax-exempt status, see Notice 2011-43, this Bulletin.

SECTION 3. USER FEE

The amount of the user fee payable with respect to an application for reinstatement of tax-exempt status postmarked no later than December 31, 2012 by an organization eligible for the transitional relief described in Notice 2011-43 is \$100.

SECTION 4. EFFECT ON OTHER REVENUE PROCEDURES

Section 6.07 of Rev. Proc. 2011-8 is modified only with respect to applications for reinstatement of tax-exempt status filed by organizations that qualify for the transitional relief described in Notice 2011-43.

SECTION 5. EFFECTIVE DATE

This revenue procedure is effective June 9, 2011.

SECTION 6. DRAFTING INFORMATION

The principal author of this revenue procedure is Matthew Giuliano of the Exempt Organizations, Tax Exempt and Government Entities Division. For further information regarding this revenue procedure, please contact the TE/GE Customer Service office at (877) 829-5500 (a toll-free call).